

The York County Board of Commissioners, ex-officio the York County Board of Equalization, met July 14, 2009 at 1:00 p.m. as per notice in the York News Times on July 9, 2009, with Chairman, Augustus M. Brown, Jr. presiding with Steve Neujahr, Kurt Bulgrin and Pat Bredenkamp. Also present at the meeting were Ann Charlton, County Assessor and Tim Sieh, County Attorney. Commissioner Eugene Bergen was absent.

The agenda of the meeting was posted on the bulletin board in the County Clerk’s office and a copy of the agenda was made available to each Commissioner.

Chairman Brown announced that the open meetings law would be in effect and that a copy was posted on the outside of the door, inside the Board Room and copies were also available in the back of the room. Proof of publication was also available.

Moved by Bulgrin, seconded by Bredenkamp to approve the minutes from the July 7, 2009 Board of Equalization meeting with a correction on the protest number for Donald Raasch to #3 instead of #13; roll call: yeas, Bulgrin, Bredenkamp, Neujahr and Brown; nays, none; Bergen absent; motion carried.

Moved by Neujahr, seconded by Bulgrin to adopt the agenda; roll call: yeas, Neujahr, Bulgrin, Bredenkamp and Brown; nays, none; Bergen absent; motion carried.

A motor vehicle exemption application requested by Mosaic for a 2010 Chevrolet Malibu VIN# 1G1ZA5E08AF101384 was reviewed. This will be used to assist Mosaic in their mission to serve people with developmental disabilities.

Moved by Bredenkamp, seconded by Neujahr to approve the motor vehicle exemption for Mosaic; roll call: yeas, Bredenkamp, Neujahr, Bulgrin and Brown; nays, none; Bergen absent; motion carried.

James and Lola Gibbs appeared on behalf of their property.
#41 James Gibbs (W147’ Lt 8 Blk 1 Coddington’s Sub City of York)
Valuation as set by the Assessor \$95,439.
Requested value \$68,129.

Owner’s reason for Valuation Change:

Taxes should be going down not up. Properties have gone down around here on our street (211 19th St. \$30,000. and 2020 N Grant Ave. for \$58,000.)

Board’s Decision:

Moved by Bredenkamp, seconded by Bulgrin to deny the Property Valuation Protest for James Gibbs as the information listed on the property card is correct and comparable sales show the value to be determined within the range of the value; roll call: yeas, Bredenkamp, Bulgrin, Neujahr and Brown; nays, none; Bergen absent; motion carried.

Greg Burkholder appeared on behalf of his property.
#49 Greg Burkholder (Lt 5 Spring Lake Estates 18-9-2)
Valuation as set by the Assessor \$383,564.
Requested value \$267,375.

Owner’s reason for Valuation Change:

Protested valuation is neither based on recent sales nor aligned with sales info within the area. Basement resides in a flood plain and does not support habitation while plumbing and bath fixtures of record are incorrect. Burkholder stated that the amount that it was placed on the market for should not be the amount it is assessed at. This is a 70% increase.

Board’s Decision:

Moved by Bulgrin, seconded by Bredenkamp that on protest #49 the land valuation stay the same at \$25,000 and that the buildings be valued at \$242,375 for a grand total of \$267,375. due to the recommendations from the property owner and the Assessor; roll call: yeas, Bulgrin, Bredenkamp, Neujahr and Brown; nays, none; Bergen absent; motion carried.

Raymond and Marilyn White appeared on behalf of their property.
#53 Raymond and Marilyn (IT 7 located in IT 6 in SE ¼ SW ¼ 30-9-2)
Valuation as set by the Assessor \$342,390.
Requested value \$261,600.

Owner’s reason for Valuation Change:

Home values used in comparing for appraisals were in higher value areas. Also comparables were from sales in 2006 and 2007 when home values were much higher.

Board’s Decision:

Moved by Bulgrin, seconded by Neujahr to deny #53 for Raymond and Marilyn White due to looking at comparable sales I think the County Assessor has a very reasonable assessment of this property; roll call: yeas, Bulgrin, Neujahr, Bredenkamp and Brown; nays, none; Bergen absent; motion carried.

Merlin Hanson was present to discuss the protests filed by NEBCO, Inc.
#21 NEBCO (IT 99 in 6-10-2 City of York)
Valuation as set by the Assessor \$6,636.
Requested value \$4,683.

Owner’s reason for Valuation Change:

This property is valued in excess of its actual value and is not equalized with other comparable and similar property within the county and taxpayer respectfully requests that the assessed value be adjusted accordingly.

Board’s Decision:

Moved by Neujahr, seconded by Bulgrin to deny because of spread sheet provided by the Assessor with the comparable valuations, the valuations in that area are all the same; roll call: yeas, Neujahr, Bulgrin, Bredenkamp and Brown; nays, none; Bergen absent; motion carried.

#22 NEBCO (IT 98 in 6-10-2 City of York)
Valuation as set by the Assessor \$15,694.
Requested value \$9,226.

Owner’s reason for Valuation Change:

This property is valued in excess of its actual value and is not equalized with other comparable and similar property within the county and taxpayer respectfully requests that the assessed value be adjusted accordingly.

Board's Decision:

Moved by Neujahr, seconded by Bredenkamp to deny because of spread sheet provided by the Assessor with the comparable valuations, the valuations in that area are all the same; roll call: yeas, Neujahr, Bredenkamp, Bulgrin and Brown; nays, none; Bergen absent; motion carried.

#23 NEBCO (IT 97 in 6-10-2 City of York)
Valuation as set by the Assessor \$15,694.
Requested value \$8,901.

Owner's reason for Valuation Change:

This property is valued in excess of its actual value and is not equalized with other comparable and similar property within the county and taxpayer respectfully requests that the assessed value be adjusted accordingly

Board's Decision:

Moved by Bulgrin, seconded by Neujahr to deny protest #23 because value is very similar to that of the adjacent properties; roll call: yeas, Bulgrin, Neujahr, Bredenkamp and Brown; nays, none; Bergen absent; motion carried.

#24 NEBCO (IT 6 in 25-11-3 City of York)
Valuation as set by the Assessor \$17,542.
Requested value \$9,990.

Owner's reason for Valuation Change:

This property is valued in excess of its actual value and is not equalized with other comparable and similar property within the county and taxpayer respectfully requests that the assessed value be adjusted accordingly

Board's Decision:

Moved by Brown, seconded by Bulgrin to deny based on the fact that it's being valued the same as other properties in market area #1166; roll call: yeas, Brown, Bulgrin, Bredenkamp and Neujahr; nays, none; Bergen absent; motion carried.

#25 NEBCO (IT 100 in 6-10-2 City of York)
Valuation as set by the Assessor \$1,619.
Requested value \$1,245.

Owner's reason for Valuation Change:

This property is valued in excess of its actual value and is not equalized with other comparable and similar property within the county and taxpayer respectfully requests that the assessed value be adjusted accordingly

Board's Decision:

Moved by Neujahr, seconded by Bulgrin to deny protest #25 because the valuations in that area are all the same.

#40 Mickey L. Johnson (Lts 3-4 Exc N 60' Blk 6 Original Town, City of York)
Valuation as set by the Assessor \$74,210.
Requested value \$23,000.

Board's Decision (after further review from 6-30-09):

The Board tabled action of the above property at the July 7th meeting. After viewing the property, the following decision was made:

Moved by Neujahr, seconded by Bredenkamp after looking at the property itself and it's just a shell of a house and talking with our County Assessor, I make a motion to make a total land and buildings valuation of \$24,504.(land \$9,504 and \$15,000 for the buildings) as it is uninhabitable; roll call: yeas, Neujahr, Bredenkamp, Bulgrin and Brown; nays, none; Bergen absent; motion carried.

#20 Thomas L. Ehlers (a tract in the SE ¼ NE ¼ of 8-11-3)
Valuation as set by the Assessor \$153,715.
Requested value \$142,500.

Owner's reason for Valuation Change:

No improvements have been made to the main floor or to the unfinished basement. A market analysis of the property was provided by Norm Green Realty in the amount of \$142,500.

Board's Decision:

Moved by Bulgrin, seconded by Bredenkamp to deny the Property Valuation Protest due to a lack of evidence; roll call: yeas, Bulgrin, Bredenkamp, Neujahr and Brown; nays, none; Bergen absent; motion carried.

#52 Jolene and Jerry Dishman (Lt 1 in Subdivision of Lt 1 Blk 29 New York Addn City of York)
Valuation as set by the Assessor \$20,836.
Requested value \$16,384.

Owner's reason for Valuation Change:

We are currently trying to sell this property. We have it listed at \$22,000. but I'll gladly take \$16,384. It has been for sale for a long time.

Board's Decision:

Moved by Bredenkamp, seconded by Bulgrin to deny the Property Valuation Protest as it is comparable with other sales; roll call: yeas, Bredenkamp, Bulgrin, Neujahr and Brown; nays, none; Bergen absent; motion carried.

#54 York Properties LLC (S 50' Lt 2 and Lts 3-4 and Lts 8-10 Blk 23 OT City of York)
Valuation as set by the Assessor \$472,560.
Requested value \$375,000.

Owner's reason for Valuation Change:

Investment market values on commercial investment rental properties have plummeted locally and nationally. Because of the recent rent reduction for the businesses and the rising capitalization rates, the more restrictive financing environment, and the lack of comparable properties to justify your proposed assessment, we trust you would agree to lower the assessed valuation to the \$375,000.

Board's Decision:

Moved by Bulgrin, seconded by Neujahr that due to the lack of information, deny the Property Valuation Protest by York Properties LLC; roll call: yeas, Bulgrin, Neujahr, Bredenkamp and Brown; nays, none; Bergen absent; motion carried.

#55 Yorktowne Estates, LLC (Lt 1 Blk 3 Yorktowne Estates 1st Addn City of York)
Valuation as set by the Assessor \$1,011,541
Requested value \$518,000.

Owner's reason for Valuation Change:

The value is not equalized to comparable properties and is inconsistent with net operating income generated by this affordable housing project as it is restricted in rents below fair market rents due to the recorded Land Use Restriction Agreement required by the Low Income Housing Tax Credit Program. §77-1333 also requires the Land Use Restriction Agreement to be considered for its impact on actual value.

Board's Decision:

Moved by Bulgrin, seconded by Neujahr that due to a lack of information to deny the valuation protest for Yorktowne Estates., LLC; roll call: yeas, Bulgrin, Neujahr, Bredenkamp and Brown; nays, none; Bergen absent; motion carried.

#1 Ralph Brumbaugh (Lt 2 North Circle Addn. City of York)
Valuation as set by the Assessor \$105,853.
Requested value \$96,578.

Board's Decision: (after further review from 6-30-09)

Moved by Neujahr, seconded by Bulgrin to deny #1 Lt 2 North Circle Addn. as land is not at issue for protesting as values are all the same. This valuation falls within comparables in the area; roll call: yeas, Neujahr, Bulgrin, Bredenkamp and Brown; nays, none; Bergen absent; motion carried.

#2 Carolyn J. Krula (Lt 1 North Circle Addn. City of York)
Valuation as set by the Assessor \$84,096.00
Requested value \$74,305.80

Board's Decision: (after further review from 6-30-09)

Moved by Bulgrin, seconded by Neujahr to deny the Property Valuation Protest due to lack of information provided by the protestor; roll call: yeas, Bulgrin, Neujahr, Bredenkamp and Brown; nays, none; Bergen absent; motion carried.

#4 Mearl Clayton (W 160' of N 80' of S 150' Lt 10 Blk 1 Coddington's Sub. City of York)
Valuation as set by the Assessor \$86,782.
Requested value \$81,029.

Board's Decision: (after further review from 6-30-09)

Moved by Neujahr, seconded by Bredenkamp to deny protest #4 as the current valuations fall within the guidelines of comparable sales within the area. The total land and buildings should be \$86,782; roll call: yeas, Neujahr, Bredenkamp, Bulgrin and Brown; nays, none; Bergen absent; motion carried.

#5 Clifford E and Patricia A. Huffman (S2' Lt 4 and N 70' Lt 5 North Circle Addn. City of York)
Valuation as set by the Assessor \$93,973.
Requested value \$80,019.

Board's Decision: (after further review from 6-30-09)

Moved by Bulgrin, seconded by Bredenkamp to deny protest #5 due to lack of information in statements where they say infested – they provide no proof of infestation and same as comparable sales in the area; roll call: yeas, Bulgrin, Bredenkamp, Neujahr and Brown; nays, none; Bergen absent; motion carried.

#11 Todd and Carol Faller (N 73' Lt 4 North Circle Addn. City of York)
Valuation as set by the Assessor \$96,470.
Requested value \$82,000.

Owner's reason for Valuation Change:

Valuation increased by 26% (\$20,000) Prices inflated because of purchased by hospital in N. Circle Drive.

Board's Decision:

Moved by Bulgrin, seconded by Bredenkamp to deny protest #11 due to the comparable sales in that area seem to justify the valuation that has been given to this property by the Assessor; roll call: yeas, Bulgrin, Bredenkamp, Neujahr and Brown; nays, none; Bergen absent; motion carried.

#50 Carolyn Nielsen (S69' W ½ Lt 7 Blk 1 Coddingtons Sub, City of York)
Valuation as set by the Assessor \$79,577.
Requested value \$66,969.

Board's Decision: (after further review from 7-7-09)

Moved by Neujahr, seconded by Bulgrin to deny protest #50 as comparables in that area justify this valuation; roll call: yeas, Neujahr, Bulgrin, Bredenkamp and Brown; nays, none; Bergen absent; motion carried.

#51 Carolyn Nielsen (NW ¼ 26-12-2)
Valuation as set by the Assessor \$348,857.
Requested value \$300,969.

Board's Decision: (after further review from 7-7-09)

Moved by Bulgrin, seconded by Bredenkamp to deny protest #51 from Carolyn Nielsen based on the comparable sales, the County Assessor has made a justifiable and reasonable assessment; roll call: yeas, Bulgrin, Bredenkamp, Neujahr and Brown; nays, none; Bergen absent; motion carried.

#19 Terry and Elizabeth King (IT 1 SE ¼ 2-11-4)
Valuation as set by the Assessor \$138,944.
Requested value \$79,000.

Board's Decision: (after further review from 7-7-09)

Moved by Bredenkamp, seconded by Neujahr to deny the protest for Terry and Elizabeth King as their acreage is assessed with similar acreages to be comparable; roll call: yeas, Bredenkamp, Neujahr, Bulgrin and Brown; nays, none; Bergen absent; motion carried.

There being no further business, the Board adjourned at 4:02 p.m. The next meeting will be July 28, 2009 at 9:30 a.m. in the Commissioners room, lower level of the Courthouse.

Augustus M. Brown, Jr., Chairman
York County Board of Commissioners

Cynthia D. Heine, Clerk
York County, Nebraska